

FILE COPY



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

July 9, 2008

Kathryn Herman, Assistant Court Administrator
Juvenile Court
920 Vandeventer
St. Louis, MO 63108

RE: Payroll Distribution of Juvenile Court (Project # 2008-39)

Dear Ms. Herman:

We have conducted a payroll distribution of Juvenile Court's (Dept. #320) for the pay period ending February 15, 2008. The objectives of this review were to determine if:

- Eligible City employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

Our fieldwork was completed on February 28, 2008. During the observation, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact me at (314) 622-4723.

Respectfully,

A handwritten signature in black ink, appearing to read "Mohammad H. Adil".

Mohammad H. Adil, CPA
Internal Audit Manager

cc: John Zakibe, Deputy Comptroller
Ronald Smith, City Operations Manager, Office of the Mayor